

EXHIBIT C

10-Q/A 1 a05-10301 210qa.htm 10-Q/A

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

AMENDMENT NO. 1 TO

FORM 10-Q/A

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)
OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended June 30, 2003

Commission File Number 000-30229

SONUS NETWORKS, INC.

(Exact name of Registrant as specified in its charter)

DELAWARE

(State or other jurisdiction of
incorporation or organization)

04-3387074

(I.R.S. employer identification no.)

250 Apollo Drive, Chelmsford, Massachusetts 01824
(Address of principal executive offices, including zip code)

(978) 614-8100
(Registrant's telephone number, including area code)

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the Registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act).
Yes ☒ No ☐

As of July 31, 2003, there were 225,991,433 shares of \$0.001 par value per share, common stock outstanding.

EXPLANATORY NOTE

As reported in our 2003 Annual Report on Form 10-K/A filed with the Securities and Exchange Commission (SEC) on July 28, 2004, we have restated our consolidated financial statements for the years ended December 31, 2002 and 2001 and the nine months ended September 30, 2003. We also reported in our 2003 Annual Report on Form 10-K/A that we anticipated amending our previously filed quarterly reports for each of the first three quarters of 2003. This Amendment No. 1 on Form 10-Q/A to our Quarterly Report on Form 10-Q for the quarter ended June 30, 2003, filed with the SEC on August 14, 2003, is being filed for the purpose of restating our condensed consolidated financial statements and related disclosures for the three and six months ended June 30, 2003 and 2002 under Item 1 of Part I; and restating Items 2 and 4 of Part I as well as Item 6 of Part II, consistent with the restatement-related adjustments described in our 2003 Annual Report filed on Form 10-K/A with the SEC on July 28, 2004.

This Amendment No. 1 on Form 10-Q/A does not reflect events occurring after the filing of the original Quarterly Report on Form 10-Q on August 14, 2003, or modify or update the disclosure presented in the original Quarterly Report on Form 10-Q, except to reflect the revisions as described above.

SONUS NETWORKS, INC. AMENDMENT NO. 1 ON FORM 10-Q/A QUARTER ENDED JUNE 30, 2003

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PART I—FINANCIAL INFORMATION**Item 1: Financial Statements**

SONUS NETWORKS, INC.
Condensed Consolidated Balance Sheets
(In thousands, except share data)

	<u>June 30, 2003</u> (As Restated) (Unaudited)	<u>December 31, 2002</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 116,773	\$ 57,278
Marketable securities	45,875	60,860
Accounts receivable, net	11,004	4,622
Inventory, net	15,406	10,449
Other current assets	<u>7,152</u>	<u>3,516</u>
Total current assets	196,210	136,725
Property and equipment, net	7,740	11,546
Purchased intangible assets, net	3,606	4,810
Other assets	<u>300</u>	<u>436</u>
	<u>\$ 207,856</u>	<u>\$ 153,517</u>
Liabilities and Stockholders' Equity		
Current liabilities:		
Accounts payable	\$ 3,927	\$ 3,625
Accrued expenses	15,273	16,489
Accrued restructuring expenses	1,204	2,331
Current portion of deferred revenue	66,741	51,728
Current portion of long-term liabilities	<u>1,431</u>	<u>1,606</u>
Total current liabilities	88,576	75,779
Long-term deferred revenue, less current portion	8,423	8,024
Long-term liabilities, less current portion	2,200	3,293
Convertible subordinated note	10,000	10,000
Commitments and contingencies (Note 9)		
Stockholders' equity:		
Preferred stock, \$0.01 par value; 5,000,000 shares authorized, none issued and outstanding	—	—
Common stock, \$0.001 par value; 600,000,000 shares authorized, 227,741,148 and 206,866,358 shares issued and 225,454,238 and 204,599,548 shares outstanding at June 30, 2003 and December 31, 2002	228	207
Capital in excess of par value	911,005	853,560
Accumulated deficit	(810,434)	(793,426)
Deferred compensation	(1,876)	(3,659)
Treasury stock, at cost; 2,286,910 and 2,266,810 common shares at June 30, 2003 and December 31, 2002	<u>(266)</u>	<u>(261)</u>
Total stockholders' equity	<u>98,657</u>	<u>56,421</u>
	<u>\$ 207,856</u>	<u>\$ 153,517</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

SONUS NETWORKS, INC.
Condensed Consolidated Statements of Operations
(In thousands, except per share data)
(Unaudited and As Restated)

	<u>Three Months ended June 30,</u>		<u>Six Months ended June 30,</u>	
	<u>2003</u>	<u>2002</u>	<u>2003</u>	<u>2002</u>
Revenues:				
Product	\$ 8,255	\$ 46,110	\$ 11,772	\$ 59,229
Service	7,111	5,665	12,803	13,054
Total revenues	<u>15,366</u>	<u>51,775</u>	<u>24,575</u>	<u>72,283</u>
Cost of revenues (1):				
Product	3,896	16,638	5,434	23,576
Service	3,369	3,022	5,924	6,007
Write-off of inventory and purchase commitments	—	—	—	6,865
Total cost of revenues	<u>7,265</u>	<u>19,660</u>	<u>11,358</u>	<u>36,448</u>
Gross profit	<u>8,101</u>	<u>32,115</u>	<u>13,217</u>	<u>35,835</u>
Operating expenses:				
Research and development (1)	8,504	11,165	16,209	26,096
Sales and marketing (1)	4,476	9,417	8,447	16,876
General and administrative (1)	1,456	1,192	3,295	3,779
Stock-based compensation	645	4,918	1,569	11,717
Amortization of purchased intangible assets	602	1,190	1,204	2,380
Restructuring charges, net	—	1,013	—	5,765
Total operating expenses	<u>15,683</u>	<u>28,895</u>	<u>30,724</u>	<u>66,613</u>
Income (loss) from operations	<u>(7,582)</u>	<u>3,220</u>	<u>(17,507)</u>	<u>(30,778)</u>
Interest expense	(148)	(136)	(278)	(275)
Interest income	461	512	842	1,104
Income (loss) before income taxes	<u>(7,269)</u>	<u>3,596</u>	<u>(16,943)</u>	<u>(29,949)</u>
Provision for income taxes	32	21	65	43
Net income (loss)	<u>\$ (7,301)</u>	<u>\$ 3,575</u>	<u>\$ (17,008)</u>	<u>\$ (29,992)</u>
Net income (loss) per share:				
Basic	<u>\$ (0.03)</u>	<u>\$ 0.02</u>	<u>\$ (0.08)</u>	<u>\$ (0.16)</u>
Diluted	<u>\$ (0.03)</u>	<u>\$ 0.02</u>	<u>\$ (0.08)</u>	<u>\$ (0.16)</u>
Shares used in computing net income (loss) per share (Note 3(p)):				
Basic	<u>215,970</u>	<u>190,540</u>	<u>207,483</u>	<u>188,825</u>
Diluted	<u>215,970</u>	<u>200,509</u>	<u>207,483</u>	<u>188,825</u>

(1) Excludes non-cash, stock-based compensation expense as follows:

Cost of revenues	\$ 10	\$ 246	\$ 22	\$ 364
Research and development	252	2,763	629	6,325
Sales and marketing	274	1,589	679	3,661
General and administrative	109	320	239	1,367
	<u>\$ 645</u>	<u>\$ 4,918</u>	<u>\$ 1,569</u>	<u>\$ 11,717</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

SONUS NETWORKS, INC.
Condensed Consolidated Statements of Cash Flows
(In thousands)
(Unaudited and As Restated)

	<u>Six Months ended June 30,</u>	
	<u>2003</u>	<u>2002</u>
Cash flows from operating activities:		
Net loss	\$ (17,008)	\$ (29,992)
Adjustments to reconcile net loss to net cash used in operating activities:		
Depreciation and amortization	5,465	8,148
Write-off of inventory	—	6,865
Stock-based compensation	1,569	11,717
Amortization of purchased intangible assets	1,204	2,380
Changes in current assets and liabilities:		
Accounts receivable	(6,382)	2,054
Inventory	(4,957)	19,739
Other current assets	(3,636)	4,269
Accounts payable	302	(8,096)
Accrued expenses	(2,764)	(6,951)
Deferred revenue	15,412	(30,352)
Net cash used in operating activities	<u>(10,795)</u>	<u>(20,219)</u>
Cash flows from investing activities:		
Purchases of property and equipment	(1,659)	(2,072)
Maturities of marketable securities	19,682	26,701
Purchases of marketable securities	(4,697)	(14,739)
Other assets	136	(6)
Net cash provided by investing activities	<u>13,462</u>	<u>9,884</u>
Cash flows from financing activities:		
Net proceeds from sale of common stock to public	56,730	—
Sale of common stock in connection with employee stock purchase plan	447	2,304
Proceeds from exercise of stock options	503	99
Payments of long-term liabilities	(847)	(290)
Repurchase of common stock	(5)	(119)
Net cash provided by financing activities	<u>56,828</u>	<u>1,994</u>
Net increase (decrease) in cash and cash equivalents	<u>59,495</u>	<u>(8,341)</u>
Cash and cash equivalents, beginning of period	<u>57,278</u>	<u>49,069</u>
Cash and cash equivalents, end of period	<u>\$ 116,773</u>	<u>\$ 40,728</u>
Supplemental disclosure of cash flow information:		
Cash paid during the period for interest	<u>\$ 278</u>	<u>\$ 275</u>

The accompanying notes are an integral part of these condensed consolidated financial statements.

SONUS NETWORKS, INC.
Notes to Condensed Consolidated Financial Statements
(Unaudited)

(1) Description of Business

Sonus Networks, Inc. (Sonus) was incorporated on August 7, 1997 and is a leading provider of packet voice infrastructure solutions for wireline and wireless service providers. Sonus offers a new generation of carrier-class switching equipment and software that enable telecommunications service providers to deliver voice services over packet-based networks.

(2) Restatement of Consolidated Financial Statements

As reported in Sonus' 2003 Annual Report on Form 10-K/A filed with the SEC on July 28, 2004, Sonus has restated its consolidated financial statements for the years ended December 31, 2002 and 2001 and the nine months ended September 30, 2003. Sonus also reported in its 2003 Annual Report on Form 10-K/A that it anticipated amending its previously filed quarterly reports for each of the first three quarters of 2003. Sonus has filed this Amendment No. 1 on Form 10-Q/A to its Quarterly Report on Form 10-Q for the quarter ended June 30, 2003, filed with the SEC on August 14, 2003, for the purpose of restating its condensed consolidated financial statements and related disclosures for the three and six months ended June 30, 2003 and 2002. Amounts disclosed with respect to the December 31, 2002 balance sheet have previously been restated in our Form 10-K/A filed with the SEC on July 28, 2004 and are not reported as restated herein.

The following summarizes the effects of the restatement adjustments on various line items of Sonus' condensed consolidated statements of operations for the three and six months ended June 30, 2003 and 2002.

Condensed Consolidated Statements of Operations
(In thousands, except per share data)
(Unaudited)

	Three Months Ended June 30, 2003			Six Months Ended June 30, 2003		
	As Reported	Adjustments	As Restated	As Reported	Adjustments	As Restated
Revenues:						
Product	\$ 14,929	\$ (6,674)	\$ 8,255	\$ 26,056	\$ (14,284)	\$ 11,772
Service	6,427	684	7,111	11,319	1,484	12,803
Total revenues	21,356	(5,990)	15,366	37,375	(12,800)	24,575
Cost of revenues:						
Product	5,662	(1,766)	3,896	8,892	(3,458)	5,434
Service	3,131	238	3,369	6,066	(142)	5,924
Write-off (benefit) of inventory and purchase commitments	—	—	—	(735)	735	—
Total cost of revenues	8,793	(1,528)	7,265	14,223	(2,865)	11,358
Gross profit	12,563	(4,462)	8,101	23,152	(9,935)	13,217
Operating expenses:						
Research and development	8,245	259	8,504	15,947	262	16,209
Sales and marketing	5,643	(1,167)	4,476	10,917	(2,470)	8,447
General and administrative	1,188	268	1,456	2,268	1,027	3,295
Stock-based compensation	739	(94)	645	1,633	(64)	1,569
Amortization of purchased intangible assets	271	331	602	542	662	1,204
Total operating expenses	16,086	(403)	15,683	31,307	(583)	30,724
Loss from operations	(3,523)	(4,059)	(7,582)	(8,155)	(9,352)	(17,507)
Interest expense	(148)	—	(148)	(278)	—	(278)
Interest income	461	—	461	842	—	842
Loss before income taxes	(3,210)	(4,059)	(7,269)	(7,591)	(9,352)	(16,943)
Provision for income taxes	—	32	32	—	65	65
Net loss	\$ (3,210)	\$ (4,091)	\$ (7,301)	\$ (7,591)	\$ (9,417)	\$ (17,008)
Basic and diluted net loss per share	\$ (0.01)	\$ (0.02)	\$ (0.03)	\$ (0.04)	\$ (0.04)	\$ (0.08)
Shares used in computing net loss per share	215,970	—	215,970	207,483	—	207,483

	Three Months Ended June 30, 2002			Six Months Ended June 30, 2002		
	As Reported	Adjustments	As Restated	As Reported	Adjustments	As Restated
Revenues:						
Product	\$ 16,247	\$ 29,863	\$ 46,110	\$ 31,634	\$ 27,595	\$ 59,229
Service	5,048	617	5,665	10,819	2,235	13,054
Total revenues	21,295	30,480	51,775	42,453	29,830	72,283
Cost of revenues:						
Product	7,038	9,600	16,638	13,906	9,670	23,576
Service	2,910	112	3,022	5,917	90	6,007
Write-off of inventory and purchase commitments			-	9,434	(2,569)	6,865
Total cost of revenues	9,948	9,712	19,660	29,257	7,191	36,448
Gross profit	11,347	20,768	32,115	13,196	22,639	35,835
Operating expenses:						
Research and development	12,225	(1,060)	11,165	26,840	(744)	26,096
Sales and marketing	8,280	1,137	9,417	16,687	189	16,876
General and administrative	1,691	(499)	1,192	3,157	622	3,779
Stock-based compensation	5,949	(1,031)	4,918	11,692	25	11,717
Amortization of purchased intangible assets	383	807	1,190	789	1,591	2,380
Restructuring charges (benefit), net	1,013	—	1,013	(11,128)	16,893	5,765
Total operating expenses	29,541	(646)	28,895	48,037	18,576	66,613
Income (loss) from operations	(18,194)	21,414	3,220	(34,841)	4,063	(30,778)
Interest expense	(136)	—	(136)	(275)	—	(275)
Interest income	512	—	512	1,104	—	1,104
Income (loss) before income taxes	(17,818)	21,414	3,596	(34,012)	4,063	(29,949)
Provision for income taxes	—	21	21	—	43	43
Net income (loss)	<u>\$ (17,818)</u>	<u>\$ 21,393</u>	<u>\$ 3,575</u>	<u>\$ (34,012)</u>	<u>\$ 4,020</u>	<u>\$ (29,992)</u>
Net income (loss) per share:						
Basic	<u>\$ (0.09)</u>	<u>\$ 0.11</u>	<u>\$ 0.02</u>	<u>\$ (0.18)</u>	<u>\$ 0.02</u>	<u>\$ (0.16)</u>
Diluted	<u>\$ (0.09)</u>	<u>\$ 0.11</u>	<u>\$ 0.02</u>	<u>\$ (0.18)</u>	<u>\$ 0.02</u>	<u>\$ (0.16)</u>
Shares used in computing net income (loss) per share:						
Basic	<u>189,183</u>	<u>1,357</u>	<u>190,540</u>	<u>187,593</u>	<u>1,232</u>	<u>188,825</u>
Diluted	<u>189,183</u>	<u>11,326</u>	<u>200,509</u>	<u>187,593</u>	<u>1,232</u>	<u>188,825</u>

The following summarizes the effects of the restatement adjustments on various line items of Sonus' condensed consolidated balance sheet as of June 30, 2003.

Condensed Consolidated Balance Sheet
June 30, 2003
(In thousands)
(Unaudited)

	<u>As Reported</u>	<u>Adjustments</u>	<u>As Restated</u>
Assets			
Current assets:			
Cash and cash equivalents	\$ 115,189	\$ 1,584	\$ 116,773
Marketable securities	45,875	—	45,875
Accounts receivable, net	6,076	4,928	11,004

EX-31.1 2 a05-10301_2ex31d1.htm EX-31.1

EXHIBIT 31.1

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Hassan M. Ahmed, Chief Executive Officer and Chairman of the Board of Directors, of Sonus Networks, Inc., certify that:

1. I have reviewed this Amendment No. 1 to the Quarterly Report on Form 10-Q/A for the period ended June 30, 2003 ("Quarterly Report") of Sonus Networks, Inc. (the "Registrant");

2. Based on my knowledge, this Quarterly Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Quarterly Report;

3. Based on my knowledge, the financial statements, and other financial information included in this Quarterly Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this Quarterly Report;

4. The Registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the Registrant and have:

(a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Quarterly Report is being prepared;

(b) Designed such internal control over financial reporting or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

(c) Evaluated the effectiveness of the Registrant's disclosure controls and procedures and presented in this Quarterly Report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Quarterly Report based on such evaluation; and

(d) Disclosed in this Quarterly Report any change in the Registrant's internal control over financial reporting that occurred during the Registrant's fiscal quarter ended June 30, 2003 that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting; and

5. The Registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Registrant's auditors and the audit committee of the Registrant's board of directors:

(a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Registrant's ability to record, process, summarize and report financial information; and

(b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal control over financial reporting.

Date: June 10, 2005

/s/ Hassan M. Ahmed
Hassan M. Ahmed
Chief Executive Officer and Chairman of the Board of
Directors
(Principal Executive Officer)

EX-31.2 3 a05-10301_2ex31d2.htm EX-31.2

EXHIBIT 31.2

**CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Ellen B. Richstone, Chief Financial Officer, of Sonus Networks, Inc., certify that:

1. I have reviewed this Amendment No. 1 to the Quarterly Report on Form 10-Q/A for the period ended June 30, 2003 ("Quarterly Report") of Sonus Networks, Inc. (the "Registrant");
2. Based on my knowledge, this Quarterly Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Quarterly Report;
3. Based on my knowledge, the financial statements, and other financial information included in this Quarterly Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this Quarterly Report;
4. The Registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the Registrant and have:
 - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Quarterly Report is being prepared;
 - (b) Designed such internal control over financial reporting or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - (c) Evaluated the effectiveness of the Registrant's disclosure controls and procedures and presented in this Quarterly Report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Quarterly Report based on such evaluation; and
 - (d) Disclosed in this Quarterly Report any change in the Registrant's internal control over financial reporting that occurred during the Registrant's fiscal quarter ended June 30, 2003 that has materially affected, or is reasonably likely to materially affect, the Registrant's internal control over financial reporting; and
5. The Registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Registrant's auditors and the audit committee of the Registrant's board of directors:
 - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Registrant's ability to record, process, summarize and report financial information; and
 - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal control over financial reporting.

Date: June 10, 2005

/s/ Ellen B. Richstone
 Ellen B. Richstone
 Chief Financial Officer
 (Principal Financial Officer)

EX-32.1 4 a05-10301_2ex32d1.htm EX-32.1

EXHIBIT 32.1

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report on Form 10-Q of Sonus Networks, Inc. (the "Company") for the period ended June 30, 2003 as filed with the Securities and Exchange Commission on August 14, 2003 and as amended on the date hereof (the "Report"), the undersigned, Hassan M. Ahmed, Chief Executive Officer and Chairman of the Board of Directors of the Company, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Hassan M. Ahmed

Hassan M. Ahmed

*Chief Executive Officer and Chairman of the Board of
Directors (Principal Executive Officer)*

Date: June 10, 2005

EX-32.2 5 a05-10301_2ex32d2.htm EX-32.2

EXHIBIT 32.2

**CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report on Form 10-Q of Sonus Networks, Inc. (the "Company") for the period ended June 30, 2003 as filed with the Securities and Exchange Commission on August 14, 2003 and as amended on the date hereof (the "Report"), the undersigned, Ellen B. Richstone, Chief Financial Officer of the Company, hereby certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) the Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) the information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: June 10, 2005

/s/ Ellen B. Richstone
Ellen B. Richstone
Chief Financial Officer
(Principal Financial Officer)